

Only licensed dealers are entitled to retain the 2% of the tax allowed under this section.

In subsection (b) of this section -- which is derived from present §3-113(d) -- the present reference to the titling of "Class A vehicles" is deleted as obsolete and erroneous. As seen from subsection (a) of this section, dealers now collect for more than just Class A vehicles.

In subsections (c) and (e) of this section, the term "vehicles" is substituted for the inconsistent reference to "motor vehicles".

Present §3-832(d), on jeopardy assessments, now appears in §13-813 of this subtitle.

The only other changes are in style.

13-813. JEOPARDY ASSESSMENT.

(A) WHEN ASSESSED.

IF THE ADMINISTRATION FINDS THAT ANY DEALER OR OTHER PERSON LIABLE FOR THE EXCISE TAX IMPOSED BY THIS PART INTENDS TO DEPART FROM THIS STATE, REMOVE HIS PROPERTY FROM THIS STATE, CONCEAL HIMSELF OR HIS PROPERTY IN THIS STATE, OR DO ANYTHING ELSE TENDING TO PREJUDICE OR RENDER WHOLLY OR PARTLY INEFFECTUAL PROCEEDINGS TO COLLECT THE TAX, THE ADMINISTRATION MAY NOTIFY THE PERSON OF ITS FINDINGS AND DEMAND AN IMMEDIATE RETURN AND IMMEDIATE PAYMENT OF THE TAX AND ANY INTEREST AND PENALTY.

(B) ACTION FOR COLLECTION.

IF THE AMOUNT OF TAX, INTEREST, AND PENALTY SPECIFIED IN THE NOTICE OF JEOPARDY ASSESSMENT IS NOT PAID WITHIN 10 DAYS OF THE SERVICE OF THE NOTICE, THE ADMINISTRATION MAY BRING ANY ACTION THAT IT CONSIDERS ADVISABLE FOR THE PROMPT COLLECTION OF THE TAX.

(C) PAYMENT OF TAX.

IF, WITHIN 10 DAYS OF THE SERVICE OF THE NOTICE, THE PERSON LIABLE FOR THE TAX, FILES WITH THE ADMINISTRATION SATISFACTORY EVIDENCE THAT HE IS NOT IN DEFAULT IN PAYING THE TAX OR THAT HE WILL DULY RETURN AND PAY THE TAX, THEN THE TAX IS NOT PAYABLE BEFORE THE TIME OTHERWISE REQUIRED BY THIS PART. HOWEVER, IN EACH CASE, THE FINDINGS OF THE ADMINISTRATION AS TO THE RESPONSIBILITY OF THE PERSON LIABLE FOR THE TAX IS FINAL AND CONCLUSIVE.

REVISOR'S NOTE: This section is new language that combines Art. 66 1/2, §3-832(d) and the substance of the referenced Art. 81, §346 of the Code.